

Declaration and Power of Attorney

United States Patent Application

UNITED STATES
 Patents and Design Patents
 Sole & Joint Inventors
 Convention & Non-convention
 PCT & Non-PCT
 This form cannot be amended, altered
 or changed after it is signed
 (For use only for inventors who
 understand the English language.)

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (*if only one name is listed below*) or an original, first and joint inventor (*if plural names are listed below*) of the subject matter which is claimed and for which a patent is sought on the invention entitled **GRINDING WHEEL**

(check one) is attached hereto.

- was filed as U.S. Application No. _____ on _____ and (*if applicable*) was amended on _____
 was filed as PCT International Application No. _____ on _____ and (*if applicable*) was amended under PCT Article 34 on _____.

I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(d) or §365(b) of any foreign and PCT application(s) for patent or inventor's certificate, or §365(a) of any PCT international application which designated at least one country other than the United States of America listed in this Declaration. I have also identified below any foreign application for patent or inventor's certificate or PCT international application having a filing date before that of the application(s) on which priority is claimed:

Foreign/PCT Application No.	Country	Filing Date	Priority Claimed? (yes/no)
No. 2001 - 203115	Japan	July 4, 2001	Yes
No. 2001 - 281505	Japan	September 17, 2001	Yes

Hereby claim the benefit under Title 35, United States Code, §120 or §365(c) of any United States application and PCT international application designating the United States of America listed in this Declaration and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application or PCT international application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

U.S. Application No.	Filing Date	Status (patented/pending/abandoned?)

Hereby claim priority benefits under Title 35 United States Code §119(e) of any U.S. provisional application(s) listed below:

U.S. Provisional Application No.	Filing Date

Hereby appoint the following attorneys to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith: Robert G. Weilacher (20,531), Herbert M. Hanegan (25,682), Dale Lischer (28,438), Frederick F. Calvetti (28,557), J. Rodgers Lunsford, III (29,405), Michael A. Makuch (32,263), Dennis C. Rodgers (32,936), William F. Rauchholz (34,701), Michael C. Carrier (42,391), Eric J. Hanson (44,738), Patrick R. Delaney (45,338), Joseph M. Lewinski (46,383) and Brandon S. Boss (46,567).

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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Date: September 26, 2001

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Signature: K. Sekiya

Date: September 26, 2001

Additional inventors and/or prior applications are listed in attached Supplemental Sheet(s).

SGR/BDWY